CLAIM AMENDMENTS

Claims 1-14 (canceled).

Claim 15 (withdrawn): A process of producing a lining structure, comprising the steps of:

- (a) palletizing a polyethylene and a foaming agent to form a palletized raw material;
 - (b) extruding said palletized raw material to make a solid sheet;
- (c) cross-linking said solid sheet by an electron-beam to form an irradiated matrix; and
 - (d) foaming said irradiated matrix into a sheet-like foaming cushion layer.

Claims 16-21 (canceled).

Claim 22 (withdrawn): The lining structure, as recited in claim 15, further comprising a step of integrally attaching a fabric lining layer to one side of said cushion layer.

Claim 23 (withdrawn): The lining structure, as recited in claim 22, further comprising a step of integrally attaching a sheet of cover layer to another side of said cushion layer.

Claims 24-25 (canceled).

Claim 26 (new): A shoe lining for footwear, comprising:

a sheet-like waterproof and air breathable foaming cushion layer, which is made of a composition of low density polyethylene and foaming agent, having an outer side and an inner side, wherein said foaming cushion layer is made by irradiation technology that polyolefin molecules are crosslinked by electron-beam irradiation to have water repellant and air breathable properties;

a lining layer integrally attached to said outer side of said foaming cushion layer; and

a sheet of cover layer integrally attached to an inner side of said foaming cushion layer to form a lining sheet, wherein said lining sheet is cut into a predetermined shape for fitting to said footwear as an inner lining thereof;

wherein said foaming cushion layer is made by said irradiation technology comprising the steps of:

- (a) palletizing raw materials;
- (b) extruding said palletized raw materials to make a solid sheet;
- (c) cross-linking said solid sheet by an electron-beam to form an irradiated matrix; and
 - (d) foaming said irradiated matrix into said sheet-like foaming cushion layer.

Claim 27 (new): The shoe lining, as recited in claim 26, wherein said foaming agent is azodicarbonamide.

Claim 28 (new): The shoe lining, as recited in claim 26, wherein said lining layer and said cover layer are integrally adhered to said outer and inner sides of said foaming cushion layer respectively.

Claim 29 (new): The shoe lining, as recited in claim 27, wherein said lining layer and said cover layer are integrally adhered to said outer and inner sides of said foaming cushion layer respectively.

Claim 30 (new): The shoe lining, as recited in claim 26, wherein said foaming cushion layer further comprises pigment and additives including Zinc oxide and Zinc Stearate integrally mixing with said composition of said low density polyethylene and said foaming agent.

Claim 31 (new): The shoe lining, as recited in claim 27, wherein said foaming cushion layer further comprises pigment and additives including Zinc oxide and Zinc Stearate integrally mixing with said composition of said low density polyethylene and said foaming agent.

Claim 32 (new): The shoe lining, as recited in claim 29, wherein said foaming cushion layer further comprises pigment and additives including Zinc oxide and Zinc

Stearate integrally mixing with said composition of said low density polyethylene and said foaming agent.